

**IBERVILLE PARISH CORONER'S OFFICE**

**PLAQUEMINE, LOUISIANA**

**COMPILED FINANCIAL STATEMENTS**

**DECEMBER 31, 2014**

**IBERVILLE PARISH CORONER'S OFFICE  
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DECEMBER 31, 2014**

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# **BAXLEY AND ASSOCIATES, LLC**

P. O. Box 482  
58225 Belleview Drive  
Plaquemine, Louisiana 70764  
Phone (225) 687-6630 Fax (225) 687-0365

Hugh F. Baxley, CPA/CGMA/CVA  
Margaret A. Pritchard, CPA/CGMA

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Staci H. Joffrion, CPA/CGMA

## **ACCOUNTANTS' COMPILATION REPORT**

To the Honorable James Grace, MD  
Iberville Parish Coroner's Office  
Plaquemine, Louisiana

We have compiled the accompanying financial statements of the governmental activities of Iberville Parish Coroner's Office of Plaquemine, Louisiana, as of and for the year ended December 31, 2014. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the Iberville Parish Coroner's Office is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Iberville Parish Coroner's Office's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

The supplementary information listed on page 6 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

*Baxley & Associates, LLC*

Plaquemine, Louisiana  
April 28, 2015

## **FINANCIAL STATEMENTS**

**IBERVILLE PARISH CORONER'S OFFICE  
PLAQUEMINE, LOUISIANA  
BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES -  
GENERAL FUND  
DECEMBER 31, 2014**

**ASSETS**

Cash and cash equivalents	\$ 31,974
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<b>TOTAL ASSETS</b>	<u>31,974</u>
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**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

Salaries payable	5,249
Payroll taxes payable	2,501
Due to Iberville Parish Council	<u>24,224</u>

Total Liabilities	31,974
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**FUND BALANCE**

Fund balance - unreserved	<u>-</u>
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<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 31,974</u>
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See accountants' compilation report.

**IBERVILLE PARISH CORONER'S OFFICE**  
**PLAQUEMINE, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES -**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

<b>REVENUES</b>	
Interest income	\$ 56
<b>EXPENDITURES</b>	
Salaries	168,278
Payroll taxes	36,647
<b>TOTAL EXPENDITURES</b>	<b>204,925</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(204,869)</b>
<b>TRANSFERS</b>	
Transfers in Iberville Parish Council	204,869
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>

See accountants' compilation report.

## **SUPPLEMENTARY INFORMATION**

**SCHEDULE 12**

**IBERVILLE PARISH CORONER'S OFFICE**  
**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS**  
**TO AGENCY HEAD**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

Agency Head Name: James Grace

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary	\$ 65,000
	-
<b>TOTAL</b>	<u><u>\$ 65,000</u></u>

See accountants' compilation report.